

IN THE CLAIMS

Please amend the claims as follows:

1. (Currently Amended) A retardation film comprising:

(A) a cycloolefin resin, and

(B) inorganic particles which have a needle-like shape, a longer diameter and a shorter diameter and exhibit shape anisotropy, a refractive index ~~of which~~ in the longer diameter direction that is larger than an average refractive index ~~of which~~ in the direction ~~crossing perpendicular to~~ the longer diameter direction ~~at right angles~~ and which exhibit birefringence,

wherein the inorganic particles (B) are orientated, and the retardation film has a difference in refractive index between the film plane direction and the film thickness direction,

and wherein the inorganic particles (B) have a crystalline property and have a ratio (L/D) of a longer diameter (L) to a shorter diameter (D) of not less than 2, and the longer diameter direction of the inorganic particles (B) is arranged substantially parallel to the film plane.

2. (Original) The retardation film as claimed in claim 1, wherein a phase difference (R0) in the film in-plane direction is in the range of 10 to 1000 nm.

3. (Original) The retardation film as claimed in claim 1, wherein a phase difference (Rth) in the film thickness direction is in the range of 10 to 1000 nm.

4. (Original) The retardation film as claimed in claim 1, wherein the inorganic particles (B) have crystalline property and have an average longer diameter of not more than 2  $\mu\text{m}$ .

5. (Cancelled)

6. (Currently Amended) The retardation film as claimed in claim 1, which is stretched ~~produced by stretching~~.

7. (Original) A retardation film comprising the retardation film of claim 1 and a transparent conductive film.

8. (Currently Amended) A polarizing plate ~~obtained by laminating~~ comprising a protective film (a), a polarizing film (b) and a protective film (c) one upon another in this order, wherein the protective film (a) and/or the protective film (c) is the retardation film of claim 1.

9. (Currently Amended) A liquid crystal display device ~~having~~ comprising the retardation film of claim 1.

10. (Currently Amended) A liquid crystal display device ~~having~~ comprising the polarizing plate of claim 8.

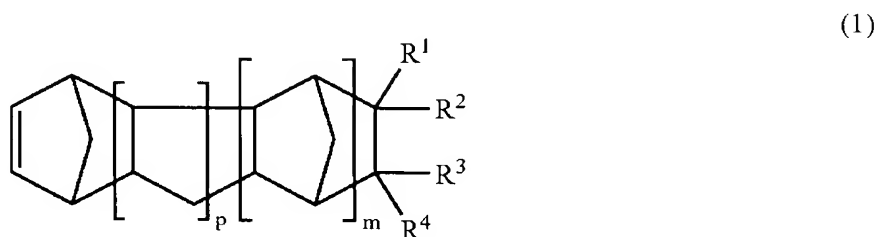
11. (New) The retardation film as claimed in claim 1, wherein a difference between the refractive index ( $n_a$ ) in the longer diameter direction and the average refractive index ( $n_r$ ) perpendicular to the longer diameter direction  $n_a - n_r$  is not less than 0.010.

12. (New) The retardation film as claimed in claim 1, wherein the cycloolefin resin is selected from the group consisting of:

(1) a ring-opened polymer of a polycyclic monomer represented by the following formula (1),

(2) a ring-opened copolymer of a polycyclic monomer represented by the following formula (1) and a copolymerizable monomer,

- (3) a hydrogenated (co)polymer of the ring-opened (co)polymer (1) or (2),
- (4) a (co)polymer obtained by cyclizing the ring-opened (co)polymer (1) or (2) by Friedel-Crafts reaction and then hydrogenating the reaction product,
- (5) a saturated copolymer of a polycyclic monomer represented by the following formula (1) and an unsaturated double bond-containing compound,
- (6) an addition (co)polymer of one or more monomers selected from a polycyclic monomer represented by the following formula (1), a vinyl cyclic hydrocarbon monomer and a cyclopentadiene monomer, or its hydrogenated (co)polymer, and
- (7) an alternating copolymer of a polycyclic monomer represented by the following formula (1) and an acrylate



in the above formula (1), R<sup>1</sup> to R<sup>4</sup> are each a hydrogen atom, a halogen atom, a hydrocarbon group of 1 to 30 carbon atoms or another monovalent organic group and may be the same or different, R<sup>1</sup> and R<sup>2</sup> or R<sup>3</sup> and R<sup>4</sup> may be united to form a divalent hydrocarbon group, R<sup>1</sup> or R<sup>2</sup> and R<sup>3</sup> or R<sup>4</sup> may be bonded to each other to form a monocyclic or polycyclic structure, m is 0 or a positive integer, and p is 0 or a positive integer.

13. (New) The retardation film as claimed in claim 1, wherein the inorganic particles comprise a material selected from the group consisting of SiC, ZnS, As<sub>2</sub>Se<sub>3</sub>, LiNbO<sub>3</sub>, TiO<sub>2</sub>, SnO<sub>2</sub>, BaTiO<sub>3</sub>, BeO, MgF<sub>2</sub> and KH<sub>2</sub>PO<sub>4</sub>.

14. (New) The retardation film as claimed in claim 1, wherein the inorganic particles comprise a material selected from the group consisting of rutile  $\text{TiO}_2$ ,  $\text{SnO}_2$  doped with antimony and corundum  $\text{Al}_2\text{O}_3$ .

15. (New) The retardation film as claimed in claim 1, wherein the inorganic particles (B) have a ratio (L/D) of a longer diameter (L) to a shorter diameter (D) of 5.0 to 10000.

16. (New) The retardation film as claimed in claim 1, wherein the inorganic particles (B) have a ratio (L/D) of a longer diameter (L) to a shorter diameter (D) of 10.0 to 1000.